

YEAR _____

CALIFORNIA FORM

**Nonresident Withholding Tax Statement****592-B**

Attach to Form 592 for each recipient. See the separate instructions for Forms 592, 592-A, and 592-B.

Copy A FOR FRANCHISE TAX BOARD**Part I Recipient**

Recipient's name, address (number and street), city, province or state, postal code, and country

PMB no.

Social security number

☐ California corporation number ☐ FEIN**Part II Withholding agent (Payer/Partnership/Limited Liability Company)**

Withholding agent's (payer's/partnership's/limited liability company's) name, address (number and street), city, state, and ZIP Code

PMB no.

Social security number/PTIN

☐ California corporation number ☐ FEIN

Daytime telephone number

()

Part III Preparer (if other than withholding agent)

Preparer's name, address (number and street), city, state, and ZIP Code

PMB no.

Social security number/PTIN

☐ California corporation number ☐ FEIN

Daytime telephone number

()

Part IV Type of income subject to withholding. Check the applicable box(es).

☐ Payment to Independent Contractor
 ☐ Rents or Royalties
 ☐ Estate Distributions
 ☐ Trust Distributions
 ☐ Allocations to Foreign (non-U.S.) Nonresident Partner/Member
 ☐ Distributions to Domestic (Nonforeign) Nonresident Partner/Member
 ☐ Other _____ (describe)

Part V Tax Withheld

1 Total amount subject to withholding	1	
2 Total California tax withheld	2	

IMPORTANT INFORMATION – PLEASE READ**RECIPIENT:**

The withholding of tax does not relieve you of the requirement to file a California tax return within three months and fifteen days (for individuals and fiduciaries) or two months and fifteen days (for corporations) after the close of your taxable year. If you cannot file the tax return by the due date, an automatic extension to file is granted (six months for individuals, fiduciaries, partnerships, LLC's, and seven months for corporations). However, you must pay 100% of your tax liability by the original due date.

To determine if you must file a tax return, refer to the instructions for your tax return: Form 540, California Resident Income Tax Return; Form 540NR, California Nonresident or Part-Year Resident Income Tax Return; Form 565, Partnership Return of Income; Form 568, Limited Liability Company Return of Income; Form 100, California Corporation Franchise or Income Tax Return; Form 100W, California Corporation or Income Tax Return (Water's-Edge); Form 100S, California S Corporation Franchise or Income Tax Return; or Form 541, California Fiduciary Income Tax Return.

Even if you are not required by law to file a tax return, you should file if California tax has been withheld. For more information, call (800) 852-5711 from within the United States, or (916) 845-6500 (not toll-free) from outside the United States.

You may be assessed a penalty if you file your tax return late, if the amount withheld is not enough to satisfy your tax liability, or if you fail to file a tax return and your California income exceeds the amounts prescribed by law for filing a tax return.

When filing your California tax return, attach Copy B of this form to the face of your tax return as you would a federal Form W-2. If you are an individual or a fiduciary, enter the amount from Part V, line 2 of this form on the "California income tax withheld" line of your tax return. If you are a corporation, enter the amount from Part V, line 2 of this form on the "Estimated tax payments" line of your tax return.

Keep Copy C for your records.

WITHHOLDING AGENT:

You are required to file Copy A of this form together with Form 592, Nonresident Withholding Annual Return, with the Franchise Tax Board. See the instructions for Forms 592, 592-A, and 592-B for when and where to file returns of tax withheld at source.

Direct correspondence to:

NONRESIDENT WITHHOLDING SECTION
FRANCHISE TAX BOARD
PO BOX 651
SACRAMENTO CA 95812-0651

or telephone: (888) 792-4900, (916) 845-4900 (not toll-free).

YEAR _____

CALIFORNIA FORM

**Nonresident Withholding Tax Statement****592-B**

Attach only top portion of this form to the front of your California tax return.

Copy B FILE WITH THE STATE RETURN**Part I Recipient**

Recipient's name, address (number and street), city, province or state, postal code, and country

PMB no.

Social security number

☐ California corporation number ☐ FEIN**Part II Withholding agent (Payer/Partnership/Limited Liability Company)**

Withholding agent's (payer's/partnership's/limited liability company's) name, address (number and street), city, state, and ZIP Code

PMB no.

Social security number/PTIN

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Part V Tax Withheld

1 Total amount subject to withholding
2 Total California tax withheld

1**2**

For Privacy Act Notice, get form FTB 1131 (Individuals only).

592B00109

Form 592-B (REV. 2000)

✂ ————— DETACH HERE ————— ✂
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CALIFORNIA FORM

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or telephone: (888) 792-4900, (916) 845-4900 (not toll-free).

IMPORTANT — PLEASE READ

To order a California tax form or for more information you may contact us:

By Internet: You may download, view, and print California tax forms and publications. Go to our website at:

www.ftb.ca.gov

By Automated Phone Service: Use this service to order 1998, 1999, and 2000 California tax forms and 2000 federal forms.

Have paper and pencil handy to take notes.

From within the United States (800) 338-0505

From outside the United States (916) 845-6600
(not toll-free)

Follow the recorded instructions. This service is available 24 hours a day, seven days a week.

By Mail: Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

Please allow two weeks to receive your order. If you live outside of California, please allow three weeks to receive your order.

In Person: Most libraries, post offices, and banks provide free California personal income tax booklets during the filing season. Many libraries and some quick print businesses have forms and schedules for you to photocopy (you may have to pay a nominal fee). **Note:** Employees at libraries, post offices, banks, and quick print businesses cannot provide tax information or assistance.

Assistance for persons with disabilities: The Franchise Tax Board complies with provisions of the Americans with Disabilities Act.

Persons with hearing or speech impairments, call:

From voice phone: (800) 735-2922
(California Relay Service)

From TTY/TDD: (800) 822-6268
(Direct line to FTB customer service)

Asistencia bilingüe en español

Para obtener servicios en español y asistencia para completar su declaración de impuestos/formularios, llame al número de teléfono (anotado arriba) que le corresponde.

Private Mailbox (PMB) Numbers

If you lease a mailbox from a private business rather than from the United States Postal Service, enter your box number in the field labeled "PMB no."